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THE recent decision of the Privy Council upholding the Assignments and Preferences Act appears in the last number of the Times Law Reports. We have had an article prepared upon it which, we trust, will be of some interest and value to our readers. We are compelled, however, to hold it over until our next issue.

"It is always done, but it is rarely that precedents can be found which really coincide with the cases they are quoted to support," is the reported remark of Sir Charles Russell, whose condemnation of the wholesale citation of precedents, relevant or irrelevant, would be concurred in readily by many of our judges, who are so frequently referred to cases that have no application, and merely occupy time in perusal.

WE publish, for the information of those whom it may concern, the very elaborate judgment of Judge McDougall in the question as to whether gas mains, etc., of a gas company are taxable. He holds that they are. Judge Senkler, however, in a judgment which will appear in our next issue, holds that they are not. He considers that "these mains are chattels which the appellants are allowed to place upon the streets, or, at most, an easement, and, in either view, are not assessable as land." This short summary of the views of the learned judge at St. Catharines has much to commend it as a reasonable statement of what a layman, at least, would expect the law to be. All doubts, however, should be set at rest by legislative enactment.